IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

FRIDAY, THE 28TH SEPTEMBER 2007 / 6TH ASWINA 1929

WP(C).No. 28510 of 2007(R)

PETITIONER:

M/S.SUNIL STEELS, MELAMPARAMBIL,
PODIYADI P.O., THIRUVALLA REPRESENTED BY ITS
MANAGING PARTNER, SUNIL GEORGE OOMMEN.

BY ADV. SRI.V.P.SUKUMAR

RESPONDENT:

THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECKPOST,WALAYAR,
PALAKKAD DISTRICT.

BY GOVT. PLEADER MR. M.P. SREEKRISHNAN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 28/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) No. 28510 OF 2007 R
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Dated this the 28th September, 2007

J U D G M E N T

Polished granite brought by the petitioner from outside the State is under detention as per Ext. P3. The allegation is that there is substantial variation between the actual and declared quantity. Since the variation is only in the quantity the dispute can be resolved upon measurement.

2. Learned Govt. Pleader submits that it can be re-measured at the check post itself. If that be so, the respondent will be at liberty to get the granite measured and thereafter decide as to whether any amount of tax is to be remitted. If, on the other hand it is not possible to do such re-measurement at the check post, the respondent will release the goods on the petitioner furnishing bank guarantee. Thereafter the correctness of the measurement declared by the petitioner will be a matter for the enquiry officer to decide. The bank guarantee shall be furnished for the full amount that is due in terms of Ext. P3.

The writ petition is disposed of as above.

ANTONY DOMINIC
JUDGE

jan/-